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IT IS SO ORDERED.

Dated: December 5, 2016




C. Kathryn Preston
United States Bankruptcy Judge

4840-0999-9674

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In Re:	:	
	:	Case No.: 14-58250
Nick Glassburn	:	Chapter 7
Debtor.	:	Judge: C. Kathryn Preston
.....		
Larry J. McClatchey, Trustee	:	
Plaintiff,	:	Adv. No.: 16-02141
vs.	:	
	:	
Internal Revenue Service et.al.	:	
Defendant.	:	

ENTRY OF FINAL JUDGMENT UPON AGREEMENT OF DEFENDANTS

[Doc. #1]

This matter comes before the Court upon Plaintiff's *Objection to Secured Claims* [Doc. #1] ("Complaint"), the *Answer of United States of America, Internal Revenue Service* ("IRS") [Doc. #8]; the *Answer and Affirmative Defenses of Defendant Loren Brelsford* (Brelsford) filed September 23, 2016 [Doc. # 6]; and the agreement of Defendant State of Ohio, Department of Taxation, which has not yet filed its responsive pleading. Plaintiff has filed his *Motion for Default Judgment* against Defendants American Express Bank FSB, Brightstar US, Inc., and Celco Partnership ("Default Parties").

Plaintiff and Defendants IRS, Brelsford and Ohio Dept. of Taxation have reached an agreement to resolve the issues raised in the Complaint. Based on that agreement, as evidenced hereby, it is hereby

ORDERED, that neither the IRS nor Brelsford nor the Ohio Department of Taxation hold an interest secured by the net sum recovered by the estate from the sale of the Laver Lane Property in the amount of \$209,458.61 ("Laver Lane Proceeds") or in the net sum recovered by the estate from the sale of the Hatherton Place Lot in the amount of \$78,099.45 ("Hatherton Lot Proceeds"); and it is further

ORDERED, that any duly filed and allowable claims of the IRS, Brelsford or the Ohio Department of Taxation are allowed only as priority or general unsecured claims against the estate, as their interests may appear.

IT IS SO ORDERED.

Stipulated and agreed:

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Cellco Partnership, c/o CT Corporation System, Statutory Agent, 1300 East Ninth Street, Cleveland, OH 44114

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